DAHU CANDIDATES-SUBMIT 1 ORIGINAL AND 1 COPY

NEIGHBOR ISLAND CANDIDATES-SUBMIT 1 ORIGINAL AND 2 COPIES

STATE OF HAWAII CAMPAIGN SPENDING COMMISSION

DISCLOSURE REPORT CANDIDATE COMMITTEE



PLEASE TYPE OR PRINT CLEARLY WITH INK INSTRUCTIONS FOR COMPLETING THE DISCLOSURE REPORT CAN BE FOUND IN THE "GUIDEBOOK FOR CANDIDATE CON SECTION I-CANDIDATE AND CANDIDATE COMMITTEE: SECTION II-TYPE OF REPORT: (a) Candidate Name: (See the Schedule of Reporting Dates to complete this section) Avelino Jimeno Halagao, Jr. 1st Preliminary Primary (b) Committee Name: Friends for A.J. Halagao 2nd Preliminary Primary (c) Mailing Address: 963 Maniniholo Street Final Primary Honolulu, HI 96825 Preliminary General REPORTING PERIOD (d) Phone (Bus) 808-528-3224 (Res) 808-225-5112 Final Election Period through Dec 31, 2005 July 1 Treasurer's Supplemental SECTION III-SUMMARY OF RECEIPTS AND DISBURSEMENTS (Complete Section IV on the Back of this Form Before Completing This Section) **COLUMN A** COLUMN B **ELECTION PERIOD**² TOTAL THIS PERIOD **TOTAL TO DATE** 0.00 Cash on Hand at the Beginning of the Election Period ... 0.00 Cash on Hand at the Beginning of this Reporting Period. 7,265.98 7,265.98 Total Receipts (From Line 15)..... 3 7,265,98 Subtotal (Add Lines 2 and 3 for Column A and Lines 1 and 3 for Column B)..... 7,265.98 335.49 Total Disbursements (not including Unpaid Expenditures) (From Line 19)..... 335.49 6. Cash on Hand at the Closing of this Reporting Period (Subtract Line 5 from Line 4)... 6,930.49 6.930.49 0.00 Total Loans at the Closing of this Reporting Period..... 0.00 Total Unpaid Expenditures at the Closing of this Reporting Period..... Debts Owed at the Closing of this Reporting Period (Add Lines 7 and 8)..... 0.00 10. Surplus/Deficit (Subtract Line 9 from Line 6)..... 6.930.49 I hereby certify that the information on this report and all attached Schedules are true, correct and complete to the best of my knowledge. Candidate Signature

Short Form is checked if the candidate is filing a Prailmanary. Final or Supplemental Report and has aggregate contributions and aggregate expenditures for the reporting period totaling \$2,000 or less.

Short form reporting requires completion of only Section I, Section II, and Section III of this Disclosure Report.

An Election Period is the two-year period between general election days if a candidate is seeking nomination or election to a two-year office and the foor-year period between general election days if

SECTION IV-DETAILED SUMMARY OF RECEIPTS AND DISBURSEMENTS (If Necessary, Complete Schedules A through E Before Completing This Section)

RECEIPTS

COLUMN A

TOTAL THIS PERIOD

COLUMN B ELECTION PERIOD TOTAL TO DATE

| (ii) Monetary and Non-Monetary Contributions of \$100 or Less | TABLE 10 | TOTAL THIS PERIOD | TOTAL TO DATE | |
|---|--|-------------------|---------------|-------------|
| (ii) Monetary and Non-Monetary Contributions of \$100 or Less | 11. Contributions From: | | | 11 |
| (ii) Monetary and Non-Monetary Contributions of More Than \$100. 7,102.00 7,102.00 7,102.00 7,102.00 7,102.00 7,102.00 7,102.00 7,102.00 7,102.00 7,102.00 7,102.00 7,102.00 7,102.00 7,262.27 7, | (a) Individuals/Other Entities/Noncandidate Committees/Political Parties | | | 11(a) |
| (iii) Subtotal (Add Lines 11(a)(ii) and 11(a)(iii)) | (i) Monetary and Non-Monetary Contributions of \$100 or Less | 160.27 | 160.27 | 11(a)(3 |
| (b) Candidate or Candidate's Immediate Family (i) Monetary and Non-Monetary Contributions of \$100 or Less. 0.00 0.00 11(b) (ii) Monetary and Non-Monetary Contributions of More Than \$100. 0.00 0.00 11(b) (iii) Subtotal (Add Lines 11(b)(ii) and 11(b)(iii) 0.00 0.00 11(b) 12. Total Contributions (Add Lines 11(a)(iii) and 11(b)(iii) 0.00 0.00 11(b) 13. Public Funds and Other Receipts 0.00 0.00 0.00 14 14. Loans 0.00 0.00 0.00 14 15. Total Receipts (Add Lines 12 through 14) 7,265.98 7,265.98 15 DISBURSEMENTS | (ii) Monetary and Non-Monetary Contributions of More Than \$100 | 7,102.00 | 7,102.00 | 1 1 (a)(ii) |
| (ii) Monetary and Non-Monetary Contributions of \$100 or Less. 0.00 0.00 11(b) (iii) Monetary and Non-Monetary Contributions of More Than \$100. 0.00 0.00 11(b) (iii) Subtotal (Add Lines 11(b)(ii) and 11(b)(iii) 0.00 0.00 11(b) 12. Total Contributions (Add Lines 11(a)(iii) and 11(b)(iii) 0.00 0.00 11(b) 13. Public Funds and Other Receipts 0.00 0.00 0.00 114 14. Leans 0.00 0.00 0.00 114 15. Total Receipts (Add Lines 12 through 14) 7,265.98 7,265.98 15 DISBURSEMENTS | (iii) Subtotal (Add Lines 11(a)(ii) and 11(a)(iii)). | 7,262.27 | 7,262.27 | 1 1 (al(ib) |
| (iii) Monetary and Non-Monetary Contributions of More Than \$100. 0.00 0.00 11ib) (iii) Subtotal (Add Lines 11ib)(i) and 11(b)(iii). 0.00 0.00 11tb) 12. Total Contributions (Add Lines 11(a)(iii) and 11(b)(iii). 7,262.27 7,262.27 12 13. Public Funds and Other Receipts. 3.71 3.71 3.71 14. Loans. 0.00 0.00 14 15. Total Receipts (Add Lines 12 through 14). 7,265.98 7,265.98 15 DISBURSEMENTS 335.49 335.49 16 | (b) Candidate or Candidate's Immediate Family | | | 11(b) |
| (iii) Subtotal (Add Lines 11 b)(i) and 11 b)(iii) 0.00 0.00 11 b) 12. Total Contributions (Add Lines 11 a)(iii) and 11 b)(iii) 7,262.27 7,262.27 12 13. Public Funds and Other Receipts 3.71 3.71 3.71 14. Leans 0.00 0.00 14 15. Total Receipts (Add Lines 12 through 14) 7,265.98 7,265.98 15 DISBURSEMENTS 335.49 16 | (i) Monetary and Non-Monetary Contributions of \$100 or Less | 0.00 | 0.00 | 11(b)(i) |
| 12. Total Contributions (Add Lines 11(a)(iii) and 11(b)(iii). 13. Public Funds and Other Receipts. 14. Loans. 15. Total Receipts (Add Lines 12 through 14). 16. Expenditures. 17.262.27 17.262.27 17.262.27 17.262.27 12 13. 7,262.27 14. 15. Total Receipts (Add Lines 12 through 14). 15. Total Receipts (Add Lines 12 through 14). 16. Expenditures. 17.262.27 18. 23.71 19. 20.21 20.22 21. 20.22 22. 20.22 23.71 23 | (ii) Monetary and Non-Monetary Contributions of More Than \$100 | 0.00 | 0.00 | 1 1 (b) (6) |
| 13. Public Funds and Other Receipts | (iii) Subtotal (Add Lines 11/b)(i) and 11(b)(ii)) | 0.00 | 0.00 | f 1(b)(ni) |
| 14. Loans | 12. Total Contributions (Add Lines 11(a)(iii) and 11(b)(iii) | 7,262.27 | 7,262.27 | 12 |
| 15. Total Receipts (Add Lines 12 through 14). DISBURSEMENTS 16. Expenditures | 13. Public Funds and Other Receipts | 3.71 | 3.71 | 13 |
| DISBURSEMENTS 16. Expenditures | 14. Loans | 0.00 | 0.00 | 14 |
| 16. Expenditures | 15. Total Receipts (Add Lines 12 through 14). | 7,265.98 | 7,265.98 | 15 |
| | DISBURSEMENTS | | | |
| 17 Lagre Banaid or Foreivan | 16. Expenditures | 335.49 | 335.49 | 16 |
| 0.00 0.00 17 | 17. Loans Repaid or Forgiven | 0.00 | 0.00 | 17 |
| 18. Unpaid Expenditures Paid or Forgiven | 18. Unpaid Expenditures Paid or Forgiven | 0.00 | 0.00 | 18 |
| 19. Subtotal Disbursements (Add Lines 16 through 18) | 19. Subtotal Disbursements (Add Lines 16 through 18) | 335.49 | 335.49 | 19 |
| 20. Unpaid Expenditures | 20. Unpaid Expenditures. | 0.00 | | 20 |
| 21. Total Disbursements (Add Lines 19 and 20) | 21. Total Disbursements (Add Lines 19 and 20) | 335.49 | 335.49 | 21 |

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| USE | SEPARATE | SCHEDULE(8) | FOR EACH | CATEGORY | BELOV |
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INDIVIDUALS/OTHER ENTITIES/NONCANDIDATE COMMITTEES/POLITICAL PARTIES

STATE OF HAWAII CAMPAIGN SPENDING COMMISSION

CANDIDATE OR CANDIDATE'S IMMEDIATE FAMILY

SCHEDULE A MONETARY AND NON-MONETARY CONTRIBUTIONS CANDIDATE COMMITTEE

| DATE OF DEPOSIT OR RECEIPT OF NAME. STREET ADDRESS, CITY, STATE AND ZIPCODE OF DONOR PECLEPT OF NAME OF EMPLOYER SEA DEPENDENT MINOR, ENTER NAME OF PARENT OP/29/2005 PULL NAME. STREET ADDRESS, CITY, STATE AND ZIPCODE OF DONOR NAME OF EMPLOYER SEA DEPENDENT MINOR, ENTER NAME OF PARENT OCCUPATION THE OP/29/2005 Physician, Kaiser OP/29/2005 NON-MONETARY CONTRIBUTION Sachin Adarkar 38 Cambridge Way, Piedmont, CA 94611 NON-MONETARY CONTRIBUTION Marcelo Espiritu 20 Shepherds Knoll, Pebble Beach, CA 93953 NON-MONETARY CONTRIBUTION Shailendra N. Halbe | 1DIC | DIDATI | E CC | ОММ | IITTEE | NAME | :: | | | | | | PAG | | 1 | | | CIAL PURPOSE. | |
|--|--------------|------------------------------|---------------|-------------|---|---|--------|--------|-------|--------|---|---------------------------------------|------------|---|-----------------------|------------------------------------|---|---|--|
| DATE OF BROSENS PULL NAME, STREET ADDRESS, CITY, STATE AND SPRODUCE OF DONOR NAME OF EMPLOYER SPRINK OF HIGH MAN O | E | ENO | | HAL | AG4 | 0.JK | . an | d FR | 16NDS | FOR | A.J. | HALA | | E | - | o | ۳ | | |
| IS A DEPENDENT MINOR, ENTER NAME OF PARENT OCCUPATION IF A DEPENDENT MINOR, ENTER NAME OF PARENT OCCUPATION ON NOM MONETARY CONTRIBUTION Marcelo Espiritu 20 Shepherds Knoll, Pebble Beach, CA 93953 12/12/2005 Shallendra N. Halbe 7836 Kenyon Ave., Los Angeles, CA 900045 In Non-Monetary Contribution Cristina Espiritu 2317 Little Bighorn Dr., Henderson, NV 89052 | ME. | ME, STRE | | | | | | | | 1 | AGGREGA | ATES OF #1 | ,000 CR Mi | ÒRÉ | CONTR FAIR MA | OUNT OF BUTION OR RKET VALUE | | | |
| Non-Monetary contribution | | | | | | | AME OF | PARENT | | | O | CCUPATIO | N. | | CONT | -MONETARY RIBUTION PERIOD | | AGGREGATE ELECTION PERIOD TOTAL TO DATE | |
| Sachin Adarkar 38 Cambridge Way, Piedmont, CA 94611 NON-MONETARY CONTRIBUTION | Та | Tam 9 | Sing | g | | | HI 968 | 16 | | Phys | ician, I | Kaiser | | | | 1,000.0 | 0 | 1,000.00 | |
| Non-Monetary contribution Marcelo Espiritu 20 Shepherds Knoll, Pebble Beach, CA 93953 Retired | in A | n Ada | arka | ar | | | · · · | 04611 | 4 | | *************************************** | philiphiliphia | | *************************************** | | 500.0 | n | 500.00 | |
| Marcelo Espiritu 20 Shepherds Knoll, Pebble Beach, CA 93953 NON-MONETARY CONTRIBUTION | | | | | *************************************** | *************************************** | II, UA | 94011 | 1 | | | | | 500.0 | | | | | |
| Shailendra N. Halbe 7836 Kenyon Ave., Los Angeles, CA 900045 NON-MONETARY CONTRIBUTION | elo hep | elo Es _l epher | spirit | itu | | | Beach | , CA | | Retire | ∍d | | | | Andrew Park Authorise | 2,000.00 | 0 | 2,000.00 | |
| Cristina Espiritu 2317 Little Bighorn Dr., Henderson, NV 89052 NON-MONETARY CONTRIBUTION Tony D. Pizarro 2952 Market St., Ste 110 | enc | ndra I | N. I | Halb | e | | les, C | A 900 | 045 | | | | | | | 502.00 |) | 502.00 | |
| Tony D. Pizarro 12/22/2005 2952 Market St., Ste 110 | na I Litt | a Esp .ittle B | piritu | u | | | erson, | NV | | | | | | | | 100.00 |) | 100.00 | |
| | D. I Ma |). Piza Market | arro et St | o t., St | te 11 | | | | | | | · · · · · · · · · · · · · · · · · · · | | | | 500.00 |) | 500.00 | |
| 2. SUBTOTAL OF MONETARY AND NON-MONETARY CONTRIBUTIONS THIS PERIOD (This Page) | | | | | | | | | | | | | | | | 4,602.00 | | | |

With the exception of loans and unpaid expenditures that are forgiven, non-monetary contributions must also be reported as an "Expenditure" on Schedule B.

Form CC-5(A) (Rev. 5/99)

D INDIVIDUALS/OTHER ENTITIES/NONCANDIDATE COMMITTEES/POLITICAL PARTIES

CANDIDATE OR CANDIDATE'S IMMEDIATE FAMILY

STATE OF HAWAII CAMPAIGN SPENDING COMMISSION

SCHEDULE A MONETARY AND NON-MONETARY CONTRIBUTIONS CANDIDATE COMMITTEE

NO INFORMATION OR COPIES FROM THE REPORTS SHALL BE SOLD OR USED BY ANY PERSON FOR THE PURPOSE OF SOLICITING CONTRIBUTIONS OR FOR ANY COMMERCIAL PURPOSE. CANDIDATE AND CANDIDATE COMMITTEE NAME: PAGE 2 OF 2 AVELINO JIMENO HALAGAO, JR. and FRIENDS FOR A.J. HALAGAO FOR AGGREGATES OF \$1,000 OR MORE AMOUNT OF CONTRIBUTION OR FULL NAME, STREET ADDRESS, CITY, STATE AND ZIPCODE OF DONOR DEPOSIT OF NAME OF EMPLOYER RECEIPT OF FAIR MARKET VALUE NON-MONETARY CONTRIBUTION OF NON-MONETARY AGGREGATE CONTRIBUTION ELECTION PERIOD TOTAL TO DATE IF A DEPENDENT MINOR, ENTER NAME OF PARENT OCCUPATION THIS PERIOD NON-MONETARY CONTRIBUTION Kimberly Kim **Bearing Point** 8106 Madrillon Springs Lane 12/23/2005 Vienna, VA 22182 1,000.00 1,000.00 Director of Finance & Acctg NON-MONETARY CONTRIBUTION **Thomas Amico** McKee Nelson, LLP 344 West 23rd Street, Apt. 7A 12/23/2005 New York, NY 10011 1,000.00 1,000.00 Attorney NON-MONETARY CONTRIBUTION Mary Lorenzo **DLA Piper** 6602 Hollycrest Ct 12/23/2005 San Diego, CA 92121 500.00 500.00 Attorney NON-MONETARY CONTRIBUTION NON MONETARY CONTRIBUTION NON-MONETARY CONTRIBUTION 1. SUBTOTAL OF MONETARY AND NON-MONETARY CONTRIBUTIONS THIS PERIOD (This Page)..... 2,500.00 2. TOTAL MONETARY AND NON-MONETARY CONTRIBUTIONS THIS PERIOD (Last Page Only) (Transfer total to the applicable Line Number of the Disclosure Report - 11(a)(ii) or 11(b)(ii))..... 7,102.00

With the exception of loans and unpaid expenditures that are forgiven, non-monetary contributions must also be reported as an "Expenditure" on Schedule B.

Form CC-5(A) (Rev. 5/99)

STATE OF HAWAU CAMPAIGN SPENDING COMMISSION

SCHEDULE B EXPENDITURES CANDIDATE COMMITTEE

NO INFORMATION OR COPIES FROM THE REPORTS SHALL BE SOLD OR USED BY ANY PERSON FOR THE PURPOSE OF SOLICITING CONTRIBUTIONS OR FOR ANY COMMERCIAL PURPOSE.

| | ND CANDIDATE COMMITTEE NAME: | PAGE 1 OF | 1 |
|--|--|--|--|
| Avelino Jimer | no Halagao, Jr. and Friends for A.J. Halagao | | |
| DATE OF EXPENDITURE | FULL NAME, STREET ADDRESS, CITY, STATE AND ZIPCODE OF VENDOR OR SOURCE OF NON-MONETARY CONTRIBUTION | PURPOSE OF EXPENDITURE OR DESCRIPTION OF NON-MONETARY CONTRIBUTION | AMOUNT OF EXPENDITURE OR FAIR MARKET VALUE OF NON-MONETARY CONTRIBUTION THIS PERIOD |
| | NON-MONETARY CONTRIBUTION | | |
| 10/26/2005 | University of Hawaii Federal Credit Union P.O. Box 22070, Honolulu HI 96823 | Blank Check's for Bank Account | 10.00 |
| ···· | NON-MONETARY CONTRIBUTION | | |
| 10/28/2005 | USPS Hawaii Kai Station Honolulu, HI 96825 | P.O. Box rental for 1 year and 2 keys | 102.00 |
| 1/1 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 | NON-MONETARY CONTRIBUTION | | |
| 12/01/2005 | VISA P.O. Box 6184 Westerville, OH 43086 | Fee to open the credit card | 76.00 |
| - | NON MONETARY CONTRIBUTION | | |
| 12/23/2005 | Democratic Party of Hawaii Event Kona Brewery, Honolulu, Hl | 2 Tickets for event | 70.00 |
| | NON-MONETARY CONTRIBUTION | | |
| 12/23/2005 | PayPal www.paypal.com | Fee's for online contributions | 77.49 |
| | NON-MONETARY CONTRIBUTION | | |
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| eressant in the state of the st | | | |
| | NON-MONETARY CONTRIBUTION | | |
| | | | ^^* 1^ |
| I. SUBTOTAL O | F EXPENDITURES THIS PERIOD (This Page) | | 335.49 |
| 2. TOTAL EXPEN | NDITURES THIS PERIOD (Last Page Only) (Transfer total to Line No | imber 16 of the Disclosure Report) | 335.49 |

Form CC-5(B) (Rev. 5/99)

STATE OF HAWAII CAMPAIGN SPENDING COMMISSION

SCHEDULE C PUBLIC FUNDS AND OTHER RECEIPTS CANDIDATE COMMITTEE

NO INFORMATION OR COPIES FROM THE REPORTS SHALL BE SOLD OR USED BY ANY PERSON FOR THE PURPOSE OF SOLICITING CONTRIBUTIONS OR FOR ANY COMMERCIAL PURPOSE.

| | ID CANDIDATE COMMITTEE NAME: | PAGE 1 | OF 1 | 1 |
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| Avelino Jimer | no Halagao, Jr. and Friends for A.J. Halagao | *************************************** | The state of the s | *************************************** |
| DATE OF DEPOSIT | FULL NAME, STREET ADDRESS, CITY, STATE AND ZIPCODE OF SOURCE OF PUBLIC FUNDS OR OTHER RECEIPT | DESCRIPTION OF OTHER RECEIPT | AMOUNT OF PUBLIC FUNDS OR OTHER RECEIPT THIS PERIOD | AGGREGATE ELECTION PERIOD TOTAL TO DAYE |
| 09/30/2005 | University of Hawaii Federal Credit Union P.O. Box 22070, Honolulu, HI 96823 | Dividend Credit | 0.05 | 0.05 |
| 10/31/2005 | University of Hawaii Federal Credit Union P.O. Box 22070, Honolulu, HI 96823 | Dividend Credit | 0.03 | 0.08 |
| 11/30/2005 | University of Hawaii Federal Credit Union P.O. Box 22070, Honolulu, HI 96823 | Dividend Credit | 0.49 | 0.57 |
| 12/30/2005 | University of Hawaii Federal Credit Union P.O. Box 22070, Honolulu, HI 96823 | Dividend Credit | 3.14 | 3.71 |
| 10-11-11-11-11-11-11-11-11-11-11-11-11-1 | | | ************************************** | |
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| 2. TOTAL PUBLIC | F PUBLIC FUNDS AND OTHER RECEIPTS THIS PERIOD (This C FUNDS AND OTHER RECEIPTS THIS PERIOD (Last Page Or | 3.71 | | |
| 13 of the Disclos | ure Report) | | 3.71 | |

Form CC-5(C) (Rev. 5/99)

ATTACH A COPY OF THE EXECUTED LOAN DOCUMENT AT THE TIME OF INITIAL DISCLOSURE

STATE OF HAWAII CAMPAIGN SPENDING COMMISSION

SCHEDULE D LOANS CANDIDATE COMMITTEE

NO INFORMATION OR COPIES FROM THE REPORTS SHALL BE SOLD OR USED BY ANY PERSON FOR THE PURPOSE OF SOLICITING CONTRIBUTIONS OR FOR ANY COMMERCIAL PURPOSE.

| _ | ND CANDIDATE COMMITTEE NAME: | | PAGE | 1 | OF | 1 |
|---|--|-------------------------|--|---------------|---------------------------------------|--|
| AABEIJOO J | IMEND HALAGAD. JR. and FRIENDS for | 4.J. HALAGA | 0 | ,, | | ************************************** |
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| | NAME OF EMPLOYER AND OCCUPATION | AMOUNT OF | | | | AMOUNT OF |
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| DATE OF LOAN | PURPOSE OF LOAN | THIS PERIOD | AMOUNT THIS PERIOD | OR FORG | | CLOSING OF THIS PERIOD |
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| ie Disclosure Re | eport) | | 0.00 | | | |
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| ie Disclosure Re | port) | renor tutal to LINE F | winder (/ OT | | 0.00 | |
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Form CC-5(D) (Rev. 5/99)

If a loan is forgiven, the loan must also be reported as a "Non-Monetary Contribution" on Schedule A. The forgiven loan does not have to be reported as an "Expenditure" on Schedule B.

Form CC-5(E) (Rev. 5/99)

STATE OF HAWAII CAMPAIGN SPENDING COMMISSION

SCHEDULE E UNPAID EXPENDITURES CANDIDATE COMMITTEE

| | CANDIDATE | | | | |
|-------------------------------------|---|--|-------------------------------------|----------------------------|--|
| | ES ARE CONSIDERED MADE WHEN THE PRODUCT IS DELIVERED OR THE SEF IR COPIES FROM THE REPORTS SHALL BE SOLD OR USED BY ANY PERSON F | | | | CIAL PURPOSE. |
| | ID CANDIDATE COMMITTEE NAME: | VII (III III III III III III III III III | PAGE | 1 OF | 1 |
| | no Halagao, Jr. and Friends for A.J. Halagao | | | | |
| DATE OF UNPAID EXPENDITURE | FULL NAME, STREET ADDRESS, CITY, STATE AND ZIPCODE OF VENDOR | AMOUNT OF UNPAID EXPENDITURE AT BEGINNING OF | NEW UNPAID EXPENDITURE AMOUNT | AMOUNT PAID OR FORGIVEN | AMOUNT OF UNPAID EXPENDITURE AT CLOSING OF |
| | PURPOSE OF UNPAID EXPENDITURE | THIS PERIOD | THIS PERIOD | THIS PERIOD FORGIVEN | THIS PERIOD |
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If an unpaid expenditure is forgiven, the unpaid expenditure must also be reported as a "Non-Monetary Contribution" on Schedule A. The forgiven unpaid expenditure does not have to be reported as an "Expenditure" on Schedule B.